

a control gate formed of an embedded diffusion region formed in the second active region;

a first gate electrode extending on the tunnel insulating film in the first active region and forming a bridge between the first and second active regions to be capacitive-coupled via the insulating film to the embedded diffusion region in the second active region, the first gate electrode having sidewall faces thereof covered with a protection insulating film formed of a thermal oxide film; and

a diffusion region formed on each of sides of the first gate electrode in the first active region; and

a semiconductor device formed in a device region of said substrate, the semiconductor device comprising a gate insulating film covering said substrate and a second gate electrode formed on the gate insulating film,

wherein a bird's beak structure is formed of the thermal oxide film at an interface of the tunnel insulating film and the first gate electrode, the bird's beak structure penetrating into the first gate electrode along the interface from the sidewall faces of the first gate electrode; and

the gate insulating film is interposed between said substrate and the second gate electrode to have a substantially uniform thickness.